



Lindsey M. Stepp  
Commissioner

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# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director

Samuel T. Greene  
Assistant Director

December 13, 2019

City of Concord  
ATTN: Board Of Assessors  
41 Green Street  
Concord, NH 03301-

RE: 2018 Assessment Review

Honorable Members of the Board Of Assessors:

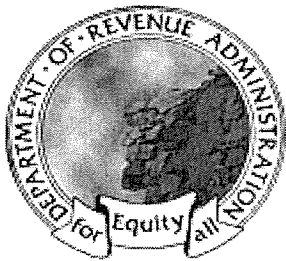
The New Hampshire Department of Revenue Administration has completed its review of the City of Concord's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Concord achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

INVENTORY PROGRAM COVER SHEET APRIL 1, 2018

ASB III, B. 2. and 3.

Name of Municipality:

Concord

**B2-90% of PRCs sampled should reflect assessments as of April 1. RSA 74:1**

**B3-Revised Inventory program that addresses compliance with RSA 75:8**

**Municipality of** Concord in the category of ASSESSMENTS as of April 1, and REVISED  
INVENTORY PLAN:

	B2	B3
Met Standard		X
Did Not Meet Standard	X	

Comments:

DRA Appraiser Signature:

Adam Denoncour

Date:

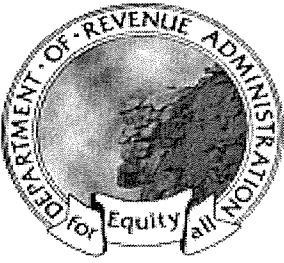
11/1/2018

DRA Supervisor Initials:

AD

Date:

12/4/19



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

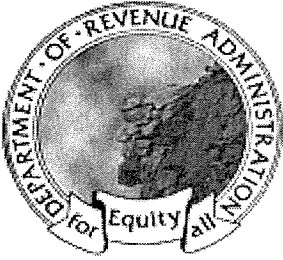
ASB III, B. 2.

Name of Municipality: Concord

Date of Review: 11/1/2018

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
1	10-A-2-4	Yes
2	110-2A-215	Yes
3	110-2-A-301	Yes
4	111-2-6	No
5	12-Z-17-3	Yes
6	12-Z-50-17	Yes
7	1412-P-40	Yes
8	1421-P-13	Yes
9	201-P-106	Yes
10	203-Z-45	Yes
11	204-Z-36-89	Yes
12	28-Z-39	Yes
13	29-2-8	Yes
14	301-Z-7	Yes
15	301-Z-8-41	Yes
16	302-Z-72	Yes



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

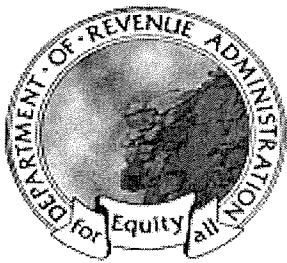
ASB III, B. 2.

Name of Municipality: Concord

Date of Review: 11/1/2018

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
17	31-3-22	Yes
18	32-Z-54	Yes
19	33-2-4	Yes
20	34-5-5	Yes
21	37-3-13	Yes
22	39-B-2-4	Yes
23	41-7-5	Yes
24	43-6-3	Yes
25	45-5-1	Yes
26	45-6-14	No
27	45-6-23	Yes
28	45-6-23-A	Yes
29	45-6-5	Yes
30	472-Z-38	Yes
31	5-2-A-65	No
32	52-Z-26-1	Yes
33	53-Z-19	No



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality: Concord

Date of Review: 11/1/2018

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
34	583-Z-64	Yes
35	602-Z-130	Yes
36	602-Z-63	Yes
37	60-7-11	Yes
38	611-Z-3-1-G8	Yes
39	611-Z-38	No
40	614 Z - 9 -UA-13	Yes
41	61-4-7	Yes
42	614-Z-9-UA-2	Yes
43	614-Z-9-UA-22	Yes
44	614-Z-9-UA-5	Yes
45	7-Z-23	Yes
46	7-Z-96-6	Yes
47	8-5-3	Yes
48	96-2-31	Yes
49	96-2-95	Yes

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the City of Concord is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B.2. "Assessments as of April 1, 2018". One sample showed incorrect measurements were taken on an improvement. Additionally, four property samples appeared to have no visit by an assessor. A coded visit should occur on all properties where changes have been made, with an accurate re-measure included where applicable.

Attached please find the Department's worksheets indicating areas that should be addressed.


Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

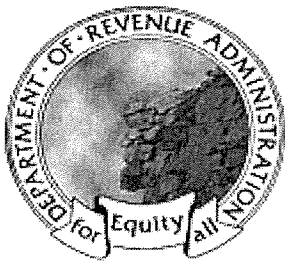
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a stylized flourish extending to the right.

James Gerry, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality: Concord

Date of Review: 11/1/2018

Assessments RSA 74:1

Sample

Number:

Parcel ID:

Values Reflect April 1:

Comments:

Sample #5, 29, 36, 43 No permit visit. Sample # 34 BAS should be 27x48 not 27x44.

DRA Appraiser Signature:

Adam Denoncour

Date: 11/1/2018

DRA Supervisor Initials:

AD

Date: 12/4/19